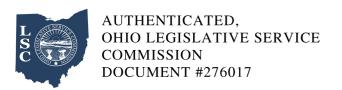


## Ohio Administrative Code Rule 5139-37-04 Fiscal management.

Effective: March 21, 2016

- (A) The following standards are mandatory:
- (1) Written policy and procedure provide that all monies collected at the detention center are placed in an officially designated and secure location daily.
- (2) A child's funds held by the detention center are controlled by generally accepted accounting procedures.
- (B) The following standards are recommended:
- (1) The detention center shall have an accounting system designed to show the current status of income and expenditures.
- (2) Written policy and procedure and practice provide that the detention center director is responsible for fiscal management and control. Management of fiscal operations may be delegated to a designated staff person.
- (3) Written policy and procedure and practice provide that the detention center director shall prepare a written, annual budget of anticipated expenditures for approval of the governing jurisdiction.
- (4) Written policy and procedure and practice cover at a minimum the following fiscal areas: internal controls, petty cash, bonding for all appropriate staff, signature control on checks, and the issuing or use of vouchers.
- (5) Written policy and procedure shall provide that the facility's budget request complies with policies, procedures and instructions of the jurisdiction which the detention center is a part.

  Detention center staff should have input in preparing the detention center's written budget request.



- (6) Written policy, procedure and practice govern inventory control of property, supplies, and other assets. Inventories are conducted at time periods stipulated by applicable statutes every two years.
- (7) Written policy, procedure and practice govern the requisition and purchase of supplies equipment, including at a minimum the purchasing procedures and criteria for the selection of bidders and vendors.
- (8) Written policy, procedure and practice provide for institutional insurance coverage, including at a minimum the following: worker's compensation, general liability for employees, automobile liability, civil liability, and public employee blanket bond.
- (9) If there is a commissary or canteen, strict controls are maintained over its operation and generally accepted accounting procedures are followed.
- (10) Written policy, procedure and practice prohibit any financial transactions between juveniles, between juveniles and staff, and between juveniles and volunteers.
- (11) Written policy, procedure and practice provide an independent financial audit of the detention center. This audit is to be conducted at least every two years.
- (12) Written policy, procedure and practice regulate position control regarding position allocation, budget authorization, personnel records, and payroll